Exhibit 17



April 1, 2024

Mr. Kevin Hynes King & Spalding LLP 1185 6th Avenue New York, NY 10036

Re: Review of Expert Report of Dr. David A. Kessler MD in the matters of *Diana Balderrama and Gilbert Balderrama v. Johnson & Johnson, et al. and Brandi Carl and Joel Carl v. Johnson & Johnson, et al.*

I have been asked to review and provide comments regarding the geological and mineralogical opinions of Dr. Kessler, MD as articulated in paragraphs 80 through 140, 161 through 168.5, and 201 through 203.7 of his expert report dated November 15, 2023.

Dr. Kessler's opinions on geology and testing are without a sound basis. I have specifically addressed what is and is not asbestos as established in both the scientific and regulatory literature in my expert reports on behalf of Johnson & Johnson. I also address the specific geologic formation conditions for the talc sources used by Johnson & Johnsons for the United States market, namely Val Germanasca, Italy; Southern Vermont, USA; and Guangxi, China. I also address my testing of actual Johnson & Johnson talcum-based and Shower to Shower products derived from these sources.

To suggest that Johnson & Johnson only relied upon CTFA J4-1 methodology is factually inaccurate; since the early 1970s, transmission election microscopy was employed to screen finished milled talc with detection limits well below that of XRD and further, the TEM based testing used by Johnson & Johnson starting in the early 1970s was for the analysis of both chrysotile and amphibole type asbestos.

The work of Mr. Bradley van Gosen of the USGS is selectively quoted throughout Dr. Kessler's report. Mr. Van Gosen studied various talc deposits in the US and published these results in 2004: he and his USGS colleagues characterized and identified amphibole and amphibole asbestos in certain Death Valley, California talc deposits (which are not at issue in this case). That work followed the nomenclature of Campbell et al. (1977) and Perkins and Harvey (1993). If Dr. Kessler was to be consistent, he would apply the same recommendations in his own interpretation of historical testing and other geologic and mineralogic based opinions. Using these recommendations, none of the amphiboles observed in testing of the actual products at issue post-1950 or mine sources are consistent with findings of asbestos.

Further, I have in fact performed the work suggested and cited by Dr. Kessler in public comments made by Mr. Van Gosen in paragraph 83.14. In performing said work, I have not found chrysotile

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or amphibole asbestos associated with the talc ores or finished products associated with the mines at issue for Johnson & Johnson.

To the extent that Dr. Kesseler will be offering any geologic, mineralogical, and analytical testing opinions at time of trial, I reserve my right to respond to those specific opinions.

Sincerely,

Matthew S. Sanchez, PhD **Principal Investigator** msanchez@rjleegroup.com